BY repealing and reenacting, with amendments,

Chapter 112 of the Acts of the General Assembly of 1997, as amended by Chapter 614 of the Acts of the General Assembly of 1998

Section 3, 4, and 6

BY repealing and reenacting, with amendments,

Chapter 113 of the Acts of the General Assembly of 1997, as amended by Chapter 614 of the Acts of the General Assembly of 1998

Section 3, 4, and 6

BY repealing and reenacting, with amendments,

Chapter 598 of the Acts of the General Assembly of 1998

Section 2

BY repealing and reenacting, with amendments,

Chapter 599 of the Acts of the General Assembly of 1998

Section 2

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 88A - Department of Human Resources

54.

- (a) (1) In this section the following words have the meanings indicated.
 - (2) "Business entity" means:
- (i) A person conducting or operating a trade or business in Maryland; or
- (ii) An organization operating in Maryland that is exempt from taxation under § 501(c)(3) or (4) of the Internal Revenue Code.
- (3) "Qualified child care expenses" means State regulated child care expenses that are incurred by a business entity to enable a qualified employment opportunity employee of the business to be gainfully employed.
- (4) (i) "Qualified employment opportunity employee" means an individual who is a resident of Maryland and who for [three months] ANY 9 $\underline{3}$ MONTHS DURING THE 18 MONTH PERIOD before the individual's employment with a business entity was a recipient of temporary cash assistance from the State under the Aid to Families with Dependent Children Program or the Family Investment Program and who for six months before the individual's employment with a business entity was a Maryland resident.
- (ii) "Qualified employment opportunity employee" does not include an individual who is the spouse of, or has any of the relationships specified in § 152 (a)(1) through (8) of the Internal Revenue Code to, a person who controls, directly or indirectly, more than 50% of the ownership of the business entity.